



STATE BOARD OF EQUALIZATION

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

No. 79/111

June 29, 1979

TO COUNTY ASSESSORS:

SUMMARY OF PROPOSED LEGISLATION NUMBER 15

In compliance with your Legislative Committee's proposal that you be informed of the various property tax bills and amendments being proposed in the State Legislature, we submit to you those measures introduced or amended recently that have reached our office.

We are including only those bills or constitutional amendments that we feel are of importance to you as an assessor. Bills concerning the functions of the tax collector, auditor, and other county or special district officials will usually be excluded.

The format used to summarize the legislative bills will include a brief analysis of the bill, action taken, date, and sections affected. Bills will be arranged by "general topic." An * following the bill number indicates an amended version of a previously reviewed bill.

Copies of bills and amendments introduced may be obtained by placing orders with the Legislative Bill Room (State Capitol, Room 1149, Sacramento, 95814).

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:cr
Enclosures

AB 1488*

Author: Committee on Revenue and Taxation

Action: Amended in Senate

Date: June 22, 1979

Affected Reference: Various sections of the Revenue and Taxation Code -
Urgency Statute

This bill is a combination of AB 1488 as amended on May 17, and AB 156 that was vetoed by the Governor.

The June 22 amendment removes the reference to Article XIII, section 11 relating to lands owned by local governments that are outside their boundaries. This amendment also authorizes the Board to grant an additional 30 days to the time permitted by Section 155. This additional time applies only to the 1979-80 fiscal year.

AB 1522*

Author: Imbrecht

Action: Amended in Assembly

Date: June 21, 1979

Affected Reference: Adds Section 6294, and Part 5.8 to Division 2 of the
Revenue and Taxation Code.

Would impose a tax for the privilege of operating vessels subject to registration upon the waters of this state, which would be in lieu of all taxes according to value levied for state or local purposes on vessels of a type subject to registration under the Vehicle Code.

Would provide for state taxation of boats by the DMV. Would provide for the distribution of vessel tax proceeds to local agencies to cover any tax revenue losses and any costs which may be incurred.

SB 1004*

Author: Presley

Action: Amended in Senate

Date: June 15, 1979

Affected Reference: Various sections of Government Code, Health and
Safety Code, Revenue and Taxation Code and the
Vehicle Code.

Would make certain mobilehomes sold after July 1, 1980 and installed for occupancy as a resident subject to local property taxation as specified.

Would exempt used mobilehomes from Use Tax. Would measure sales tax by cost of materials used.